

FIG. 1

FIG. 3

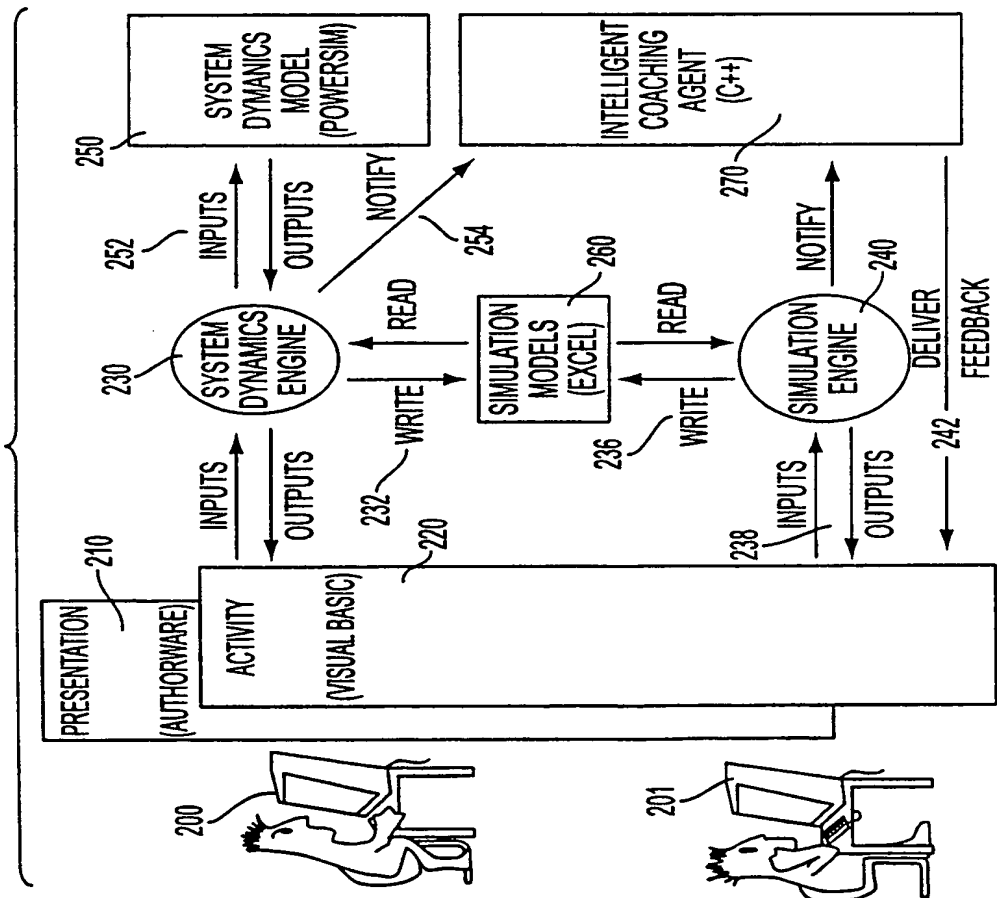


FIG. 2

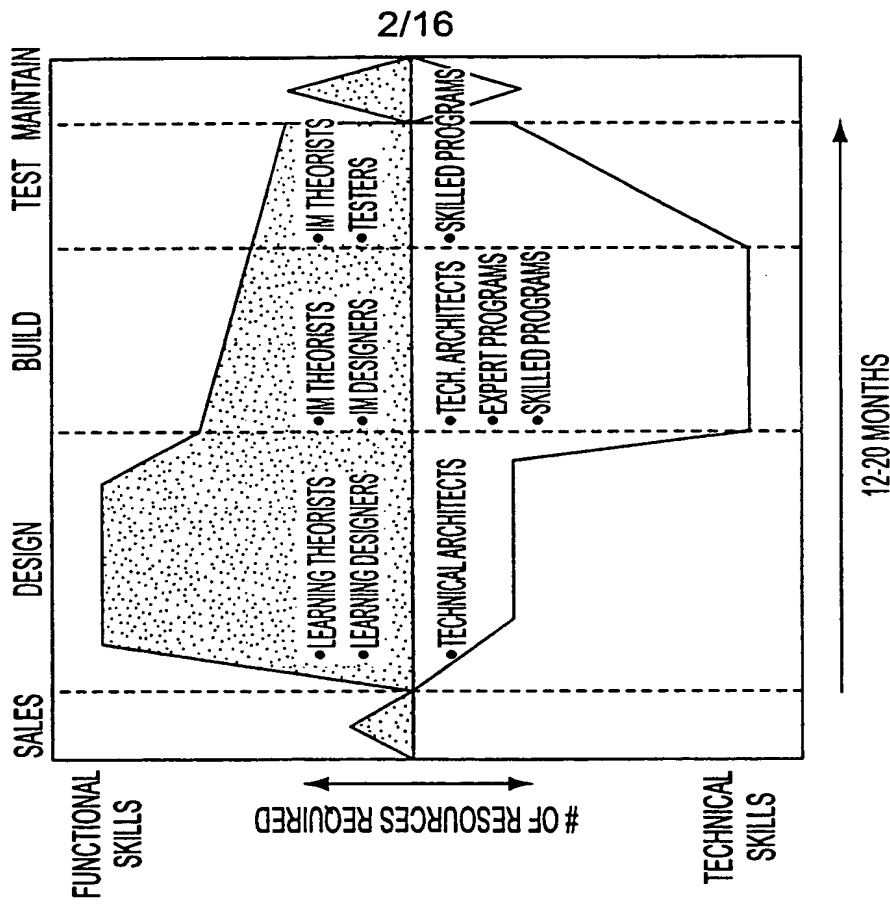


FIG. 3

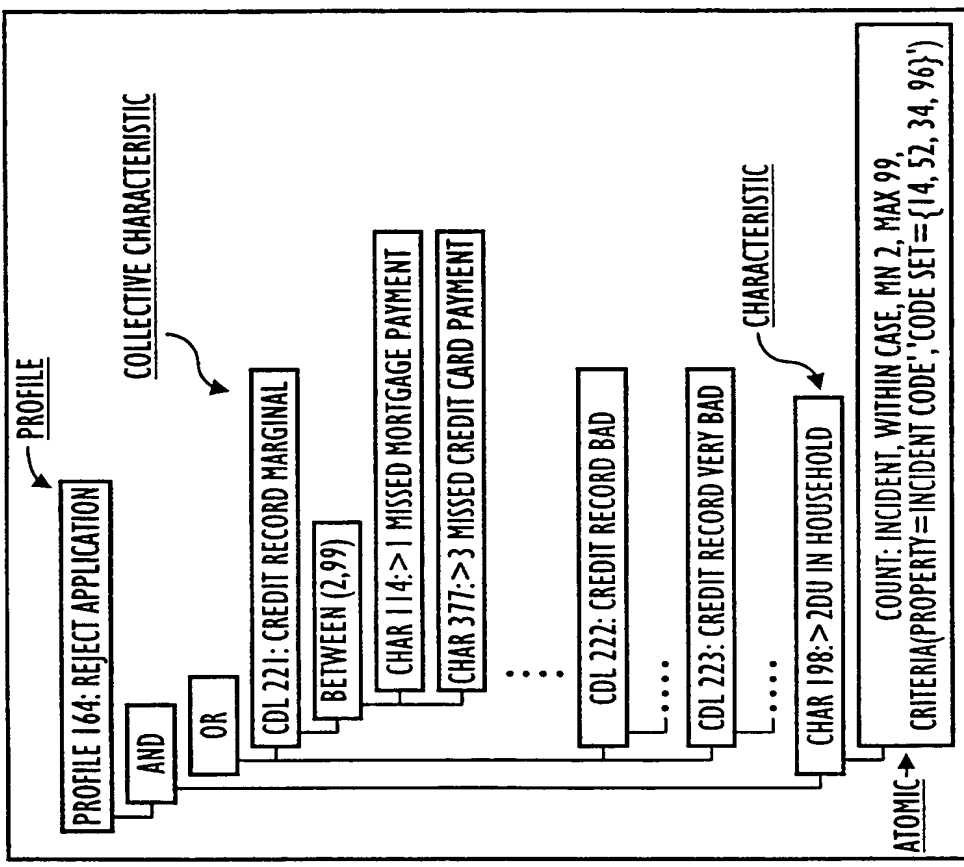


FIG. 5

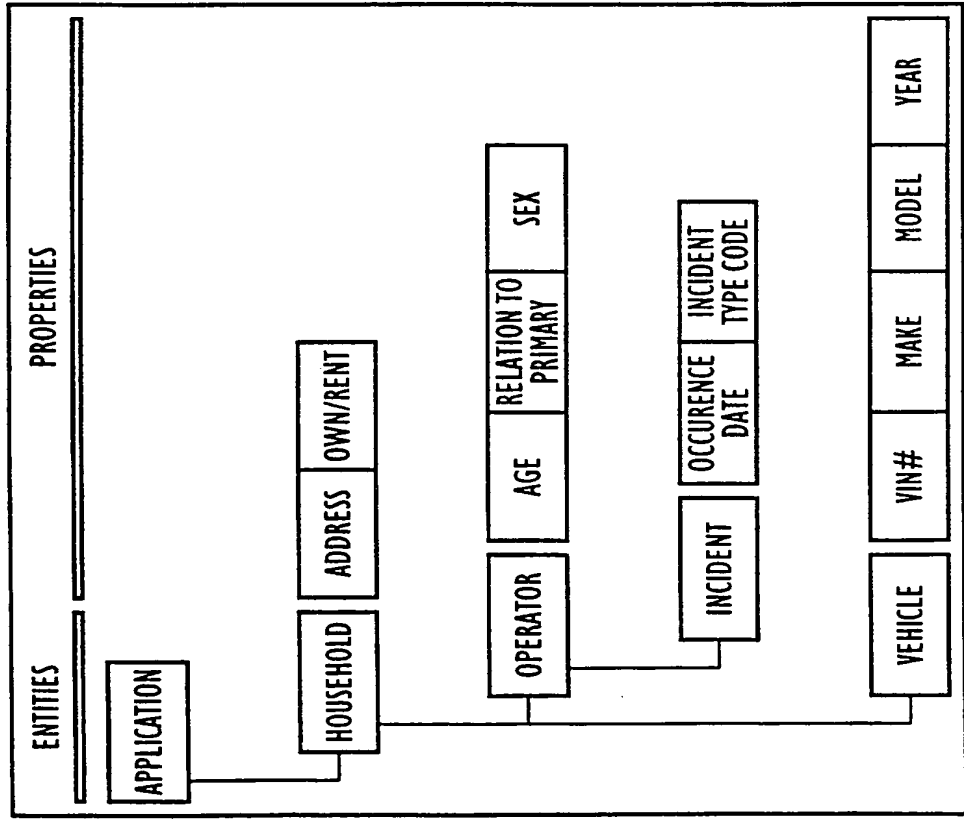


FIG. 4

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RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN EBIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

1 OF 22

BACK

NEXT

DATE	ENTRY	ACCOUNTS	JOURNAL-Y1	DR	CR
10/1	1				

ACCOUNT LIST

ACCOUNTS	REVENUES	EXPENSES
510 COST OF GOODS SOLD		
513 DIRECT MATERIAL VARIANCE		
515 CASH DISCOUNTS EARNED		
517 IMPUTED INTEREST EXPENSE		
580 OTHER FINANCIAL CHARGES		
570 INTEREST EXPENSE		
580 US FEDERAL INCOME TAXES		
8100 SALARIES AND WAGES EXPENSE		
8200 PAYROLL ALLOWANCES		
8300 EMPLOYEE BENEFITS		

EXIT

TO DO LIST

CLASSIFY

WHAT?

ASSIGNMENT

TEAM

USE ACCOUNTING CONCEPTS

FIG. 7

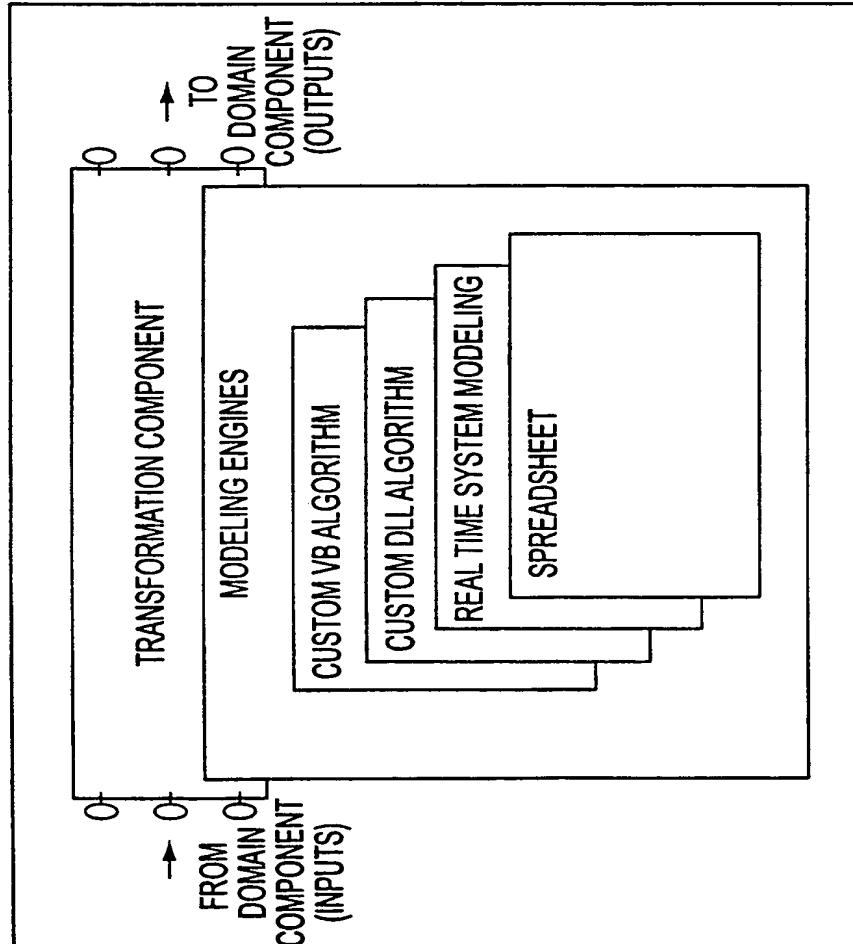


FIG. 6

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities

SETTLEMENT INVOICE

DATE: 01/02

INV#: 6578-31

DESCRIPTION:

\$150,000.00 GOVERNMENT BONDS

NOTE FROM MANAGEMENT:
WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

DATE

ENT.#

ACCOUNTS

JOURNAL-Y1

DR

CR

1/31

2

30 ACCOUNTS RECEIVABLE

\$150,000.00

10 CASH

\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

AMOUNT

DESCRIPTION:

START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE

RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPUTED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

970 INTEREST EXPENSE

980 US FEDERAL INCOME TAXES

8100 SALARIES AND WAGES EXPENSE

8200 PAYROLL ALLOWANCES

8300 EMPLOYEE BENEFITS

DATE

ENT.#

ACCOUNTS

JOURNAL-Y1

DR

CR

1/31

1

471 PAID IN CAPITAL

\$210,000.00

10 CASH

\$210,000.00

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES
PHONE BILL: \$680.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

3 OF 22

BACK

NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0800B

FIG. 13

FIG. 12

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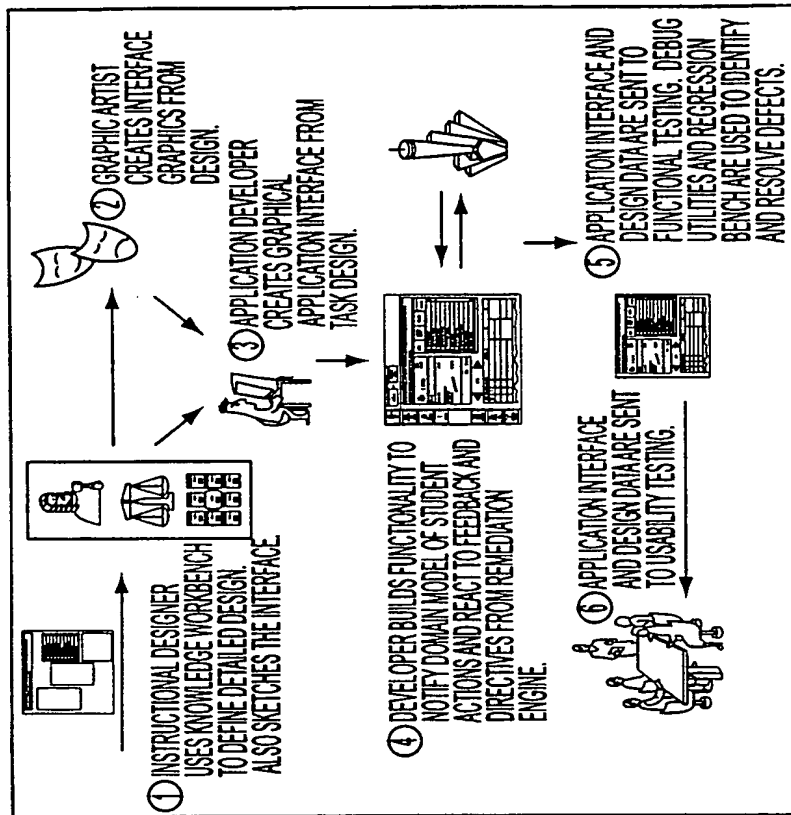


FIG. 15

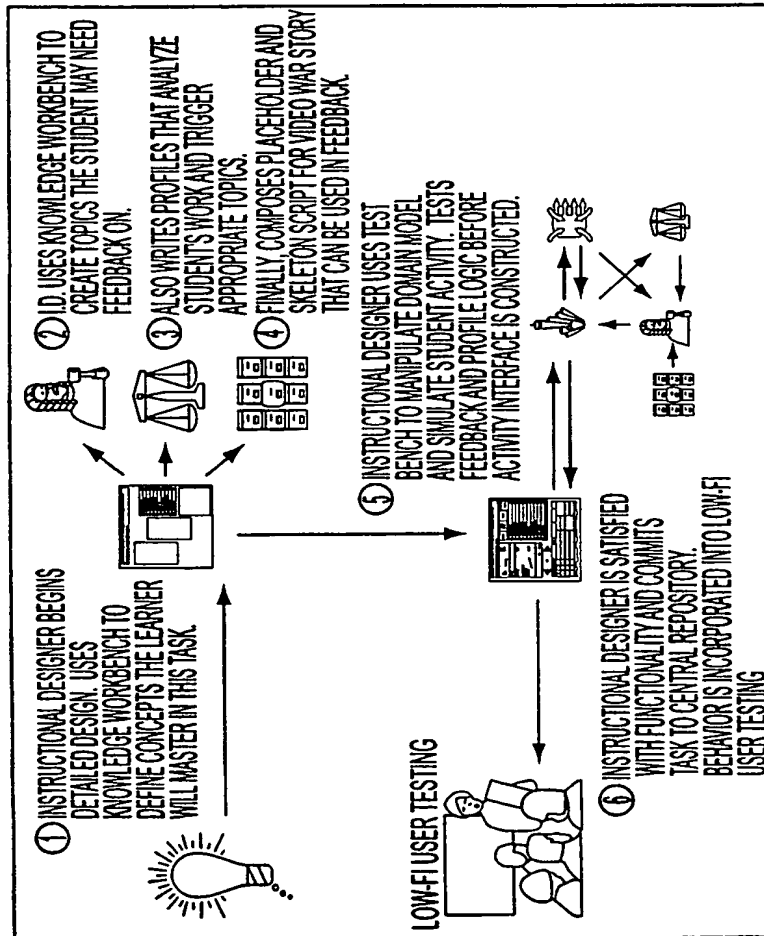


FIG. 14

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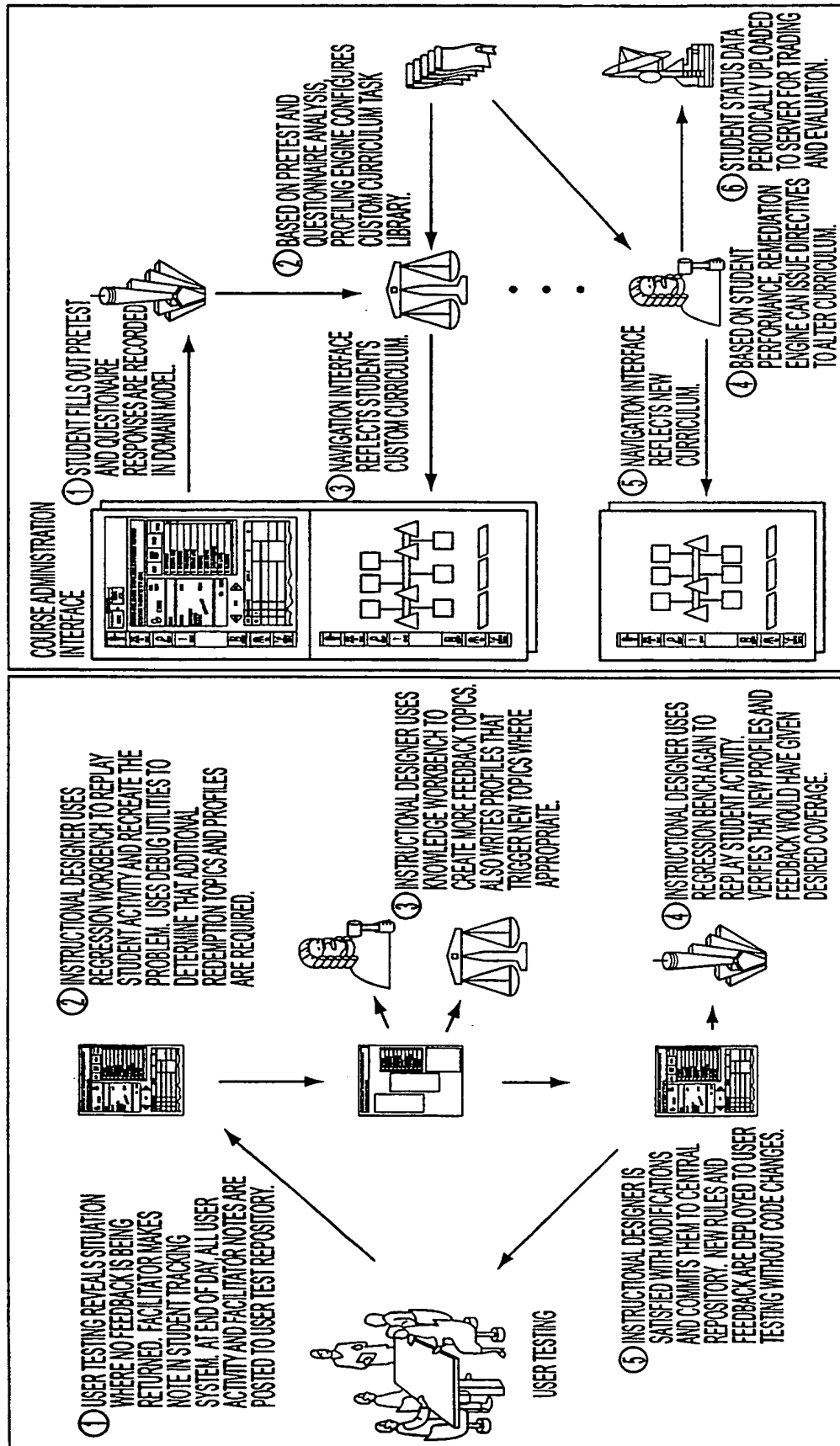


FIG. 17

FIG. 16

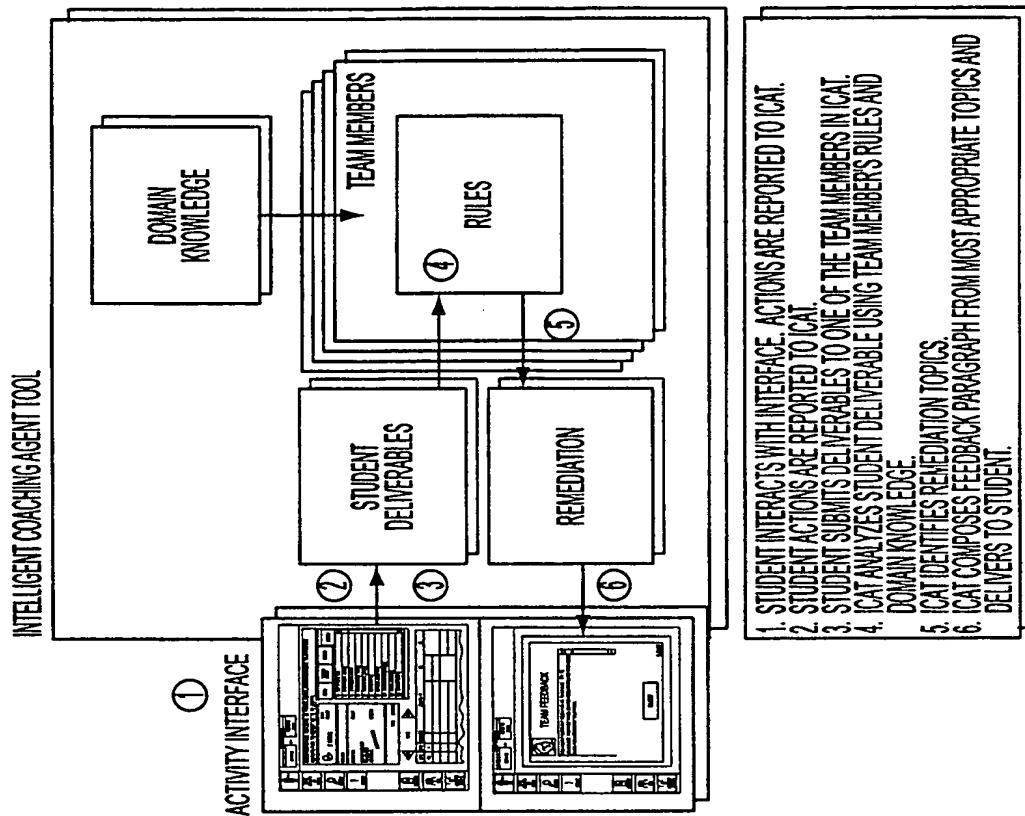


FIG. 19

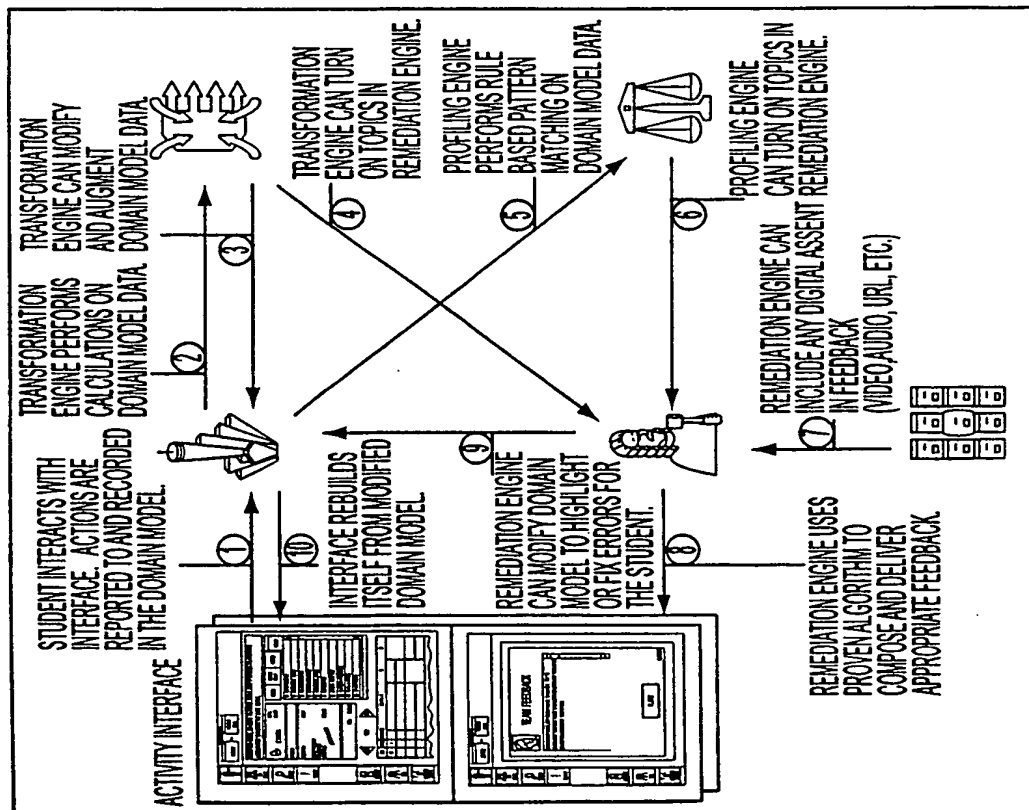


FIG. 18

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#1 GET CONTROL ID

8480 INSURANCE EXPENSE-ID#1202

CREDIT FIELD-ID#3022

#2 MAKE MAPPING

ID#1202 MAPPED TO TARGET ID#3022

FIG. 21

<p>REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.</p>									
<p>COUNTRY-WIDE INSURANCE</p>			<p>BILLING DATE 7/3 ACCT # 0793 INV # 793-237</p>						
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE						
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00						
PAID IN CASH									
				<p>PLEASE PAY THIS AMOUNT → \$300.00</p>					
				DATE					
				12 OF 22		<p>← BACK NEXT →</p>			

JOURNAL - Y1				DR	CR
DATE	ENT #	ACCOUNTS			
7/31	12	120.1 PREPAID INSURANCE		\$200.00	
		9480.1 INSURANCE EXPENSE		\$100.00	
		10 CASH			\$300.00

FIG. 20

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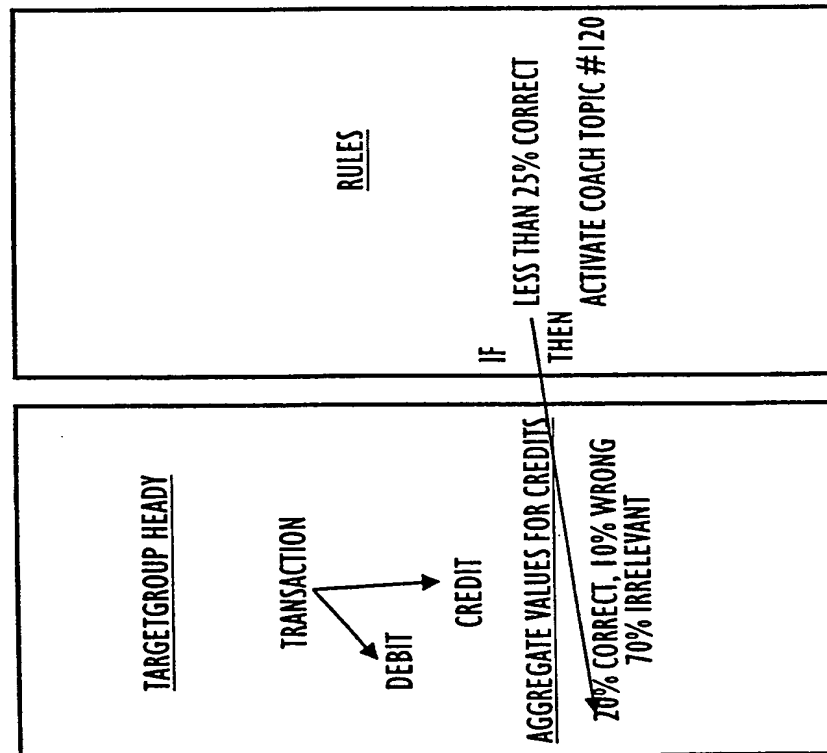


FIG. 22

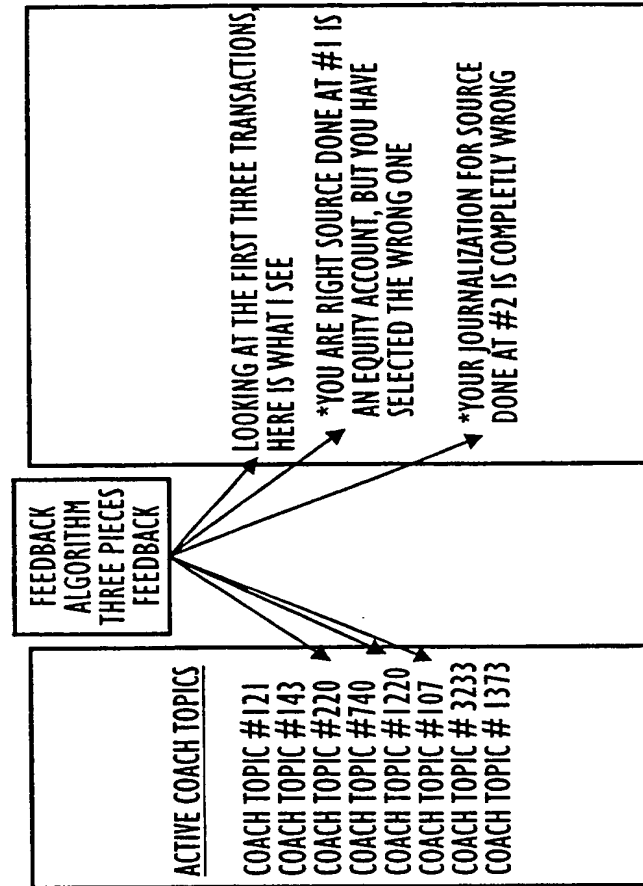
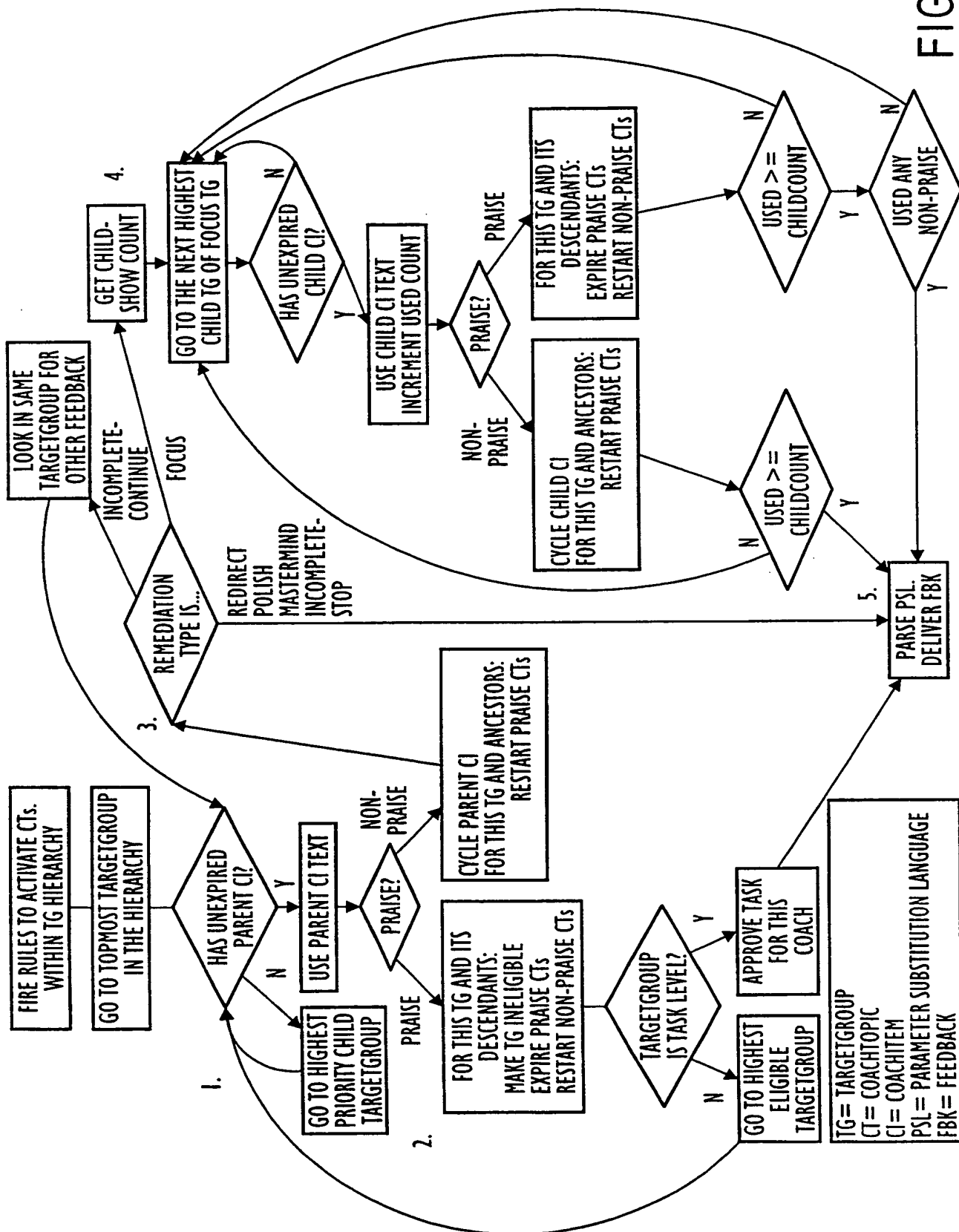


FIG. 23



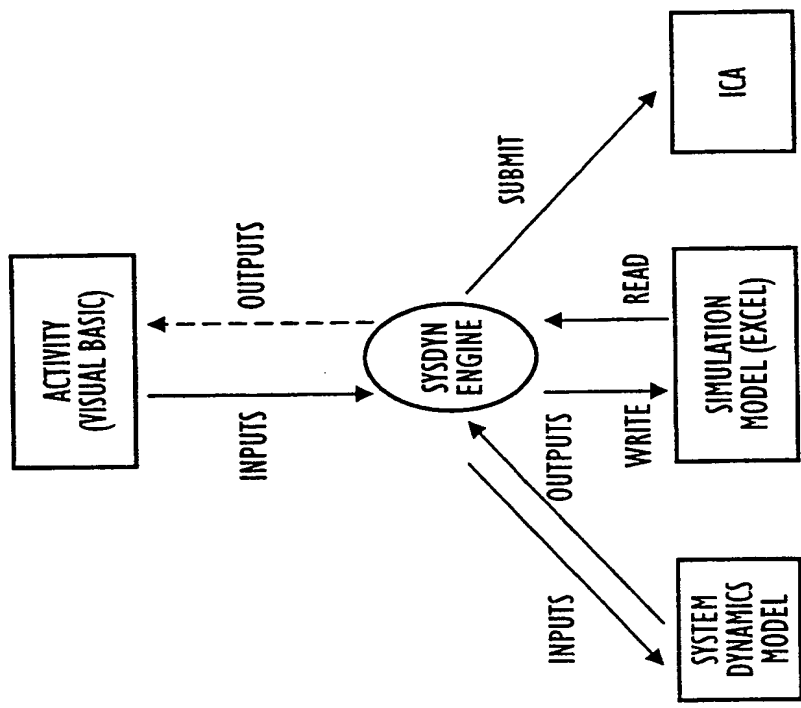


FIG. 27

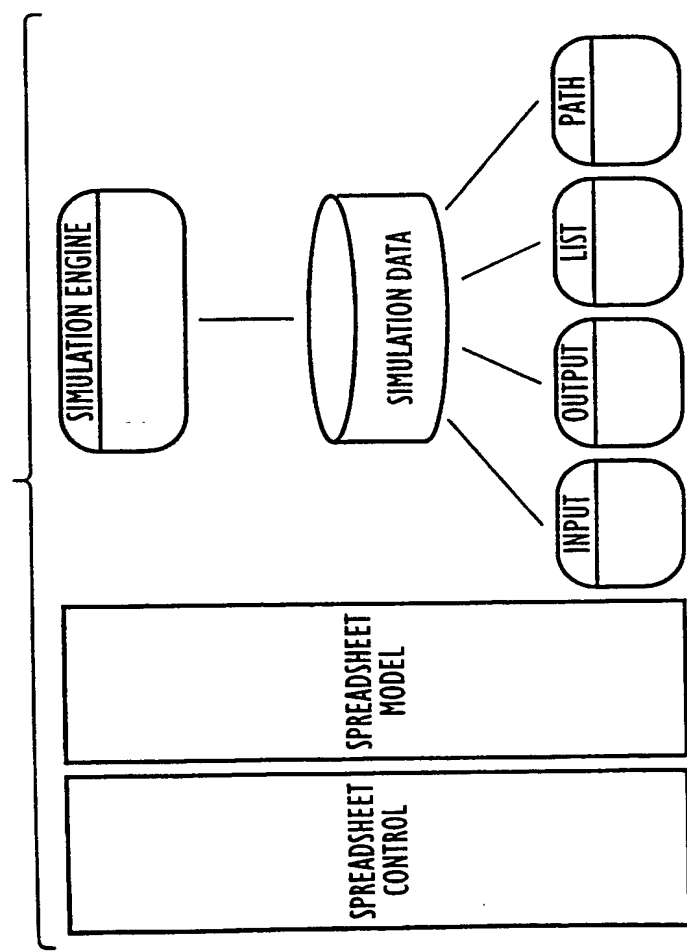


FIG. 25

FIG. 28

THE LIST						
A	B	C	D	E	F	G
13	QUESTION 3					
14	A IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:					
15		HAMMER		\$13.00		
16		SAW		\$15.00		
17		SCREWDRIIVER		\$7.00		
18		CHISEL		\$4.00		
19		PAIL		\$12.50		
20		SANDPAPER		\$0.50		
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00					
22						
23			DESCRIPTION			
24	-ANY LIST-1211	\$7.00	SCREWDRIIVER			
25	-ANY LIST-1213	\$12.50	PAIL			
26	-ANY LIST-1214	\$0.50	SANDPAPER			
27						
28						
29						
30						

FIG. 26

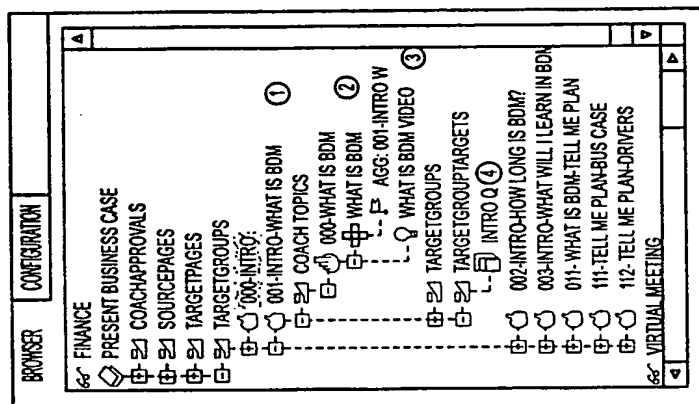


FIG. 29

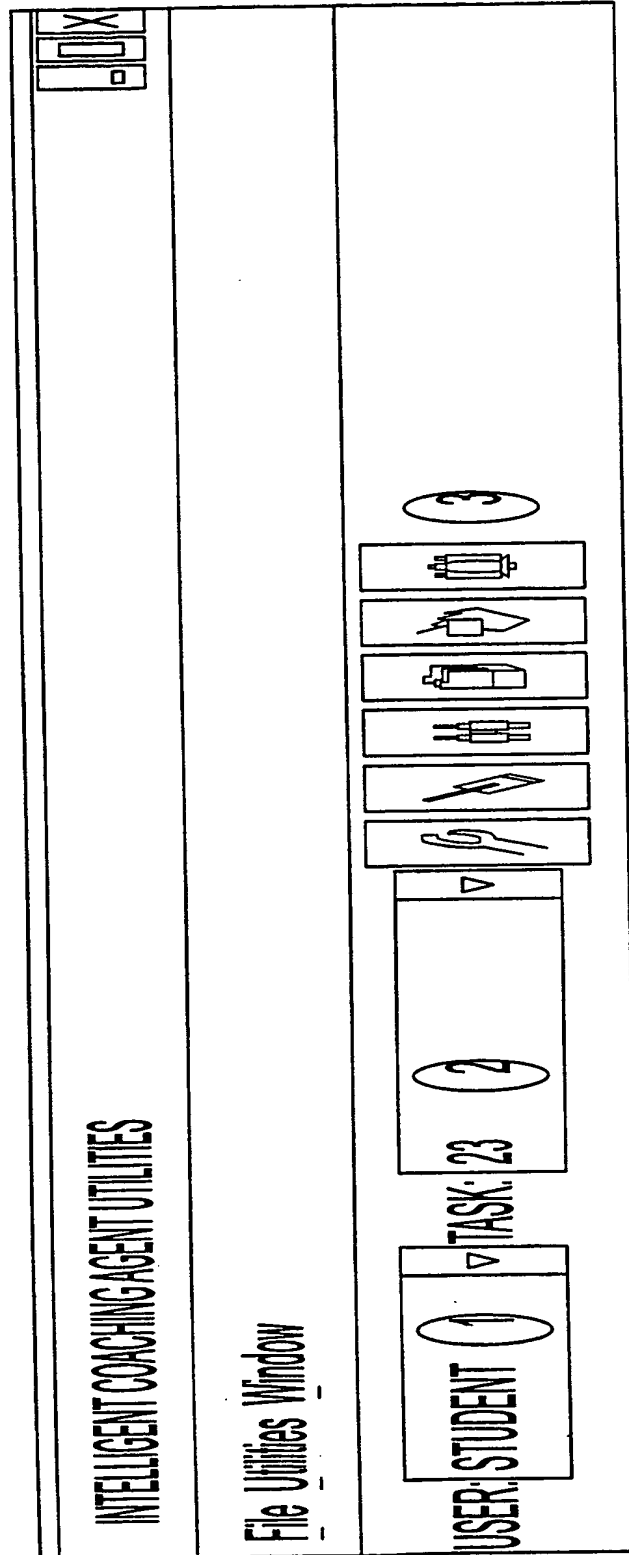


FIG. 30